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JOHN J. DUSSI
LEWIS J. COHN ***

THOMAS A. GRAY *

* ALSO ADMITTED IN DISTRICT OF COLUMBIA
** LL.M. TAXATION

January 24, 2001

George Vignola
Commercial Collection Consultants
1130 Broadway
North Massapequa, NY

RE: Pennie & Edmonds LLP vs Safety Medical Supply International

Our File Number: 20000521
Original Amount Due: \$50,736.70

Dear George:

We have enclosed a copy of the Defendant's Answer to the Complaint wherein the defendant denies the obligation.

We are proceeding with discovery to narrow the issues in the case and will keep you advised of all developments.

Please date your file ahead 60 days. Thank you.

Very truly yours,

John J. Dussi

JJD:kar
Enclosure

RECEIVED
APR -2 2001
TC 3700 MAIL ROOM